

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF OHIO**

UNITED STATES OF AMERICA,)
)
Petitioner,)
)
v.) Civil Action No.
)
RICHARD E. LEHMAN,)
)
Respondent.)

DECLARATION

Gene Matako declares:

1. I am a duly commissioned Revenue Officer employed in the Small Business/Self-Employed Central Compliance Area of the Internal Revenue Service at 301 McKinley Avenue SW, Suite 200, Canton, OH 44702-1741.

2. In my capacity as a Revenue Officer, I am conducting an investigation for the purpose of collecting the Federal tax liabilities of Richard E. Lehman for the following years: 2006, 2007, 2008, 2009, 2013, and 2016.

3. In furtherance of the above investigation and in accordance with section 7602 of Title 26, U.S.C., I issued on December 7, 2017, an Internal Revenue Service summons to Richard E. Lehman, to give testimony and to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit 2.

GOVERNMENT
EXHIBIT

4. In accordance with section 7603 of Title 26, U.S.C., on December 12, 2017, I served an attested copy of the Internal Revenue Service summons described in paragraph 3 above on the respondent, Richard E. Lehman, by leaving it at the last and usual place of abode of the respondent, as evidenced in the certificate of service on the reverse side of the summons.

5. On January 16, 2018, the respondent, Richard E. Lehman, did not appear in response to the summons. The respondent's refusal to comply with the summons continues to the date of this declaration.

6. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

7. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

8. As of the date that the summons was issued and served, and as of the day I signed this declaration, no recommendation for criminal prosecution of Richard E. Lehman has been made by the Internal Revenue Service to the United States Department of Justice. In addition, no Department of Justice referral, as described in section 7602(d) of Title 26, U.S.C., is in effect with respect to Richard E. Lehman.

9. It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to collect the Federal tax liabilities of Richard E. Lehman for the following years: 2006, 2007, 2008, 2009, 2013, and 2016.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 11 day of APRIL, 2018.

GENE MATAKO

Gene Matako 2018.04.11
14:07:45 -04'00'

Gene Matako
Revenue Officer